DR 1286 (12/21/18)
COLORADO DEPARTMENT OF REVENUE
EXCISE TAX ACCOUNTING SECTION
1375 Sherman Street, Room 237
Denver CO 80261
(303) 205-6853
DOR_ExciseTax@state.co.us

www.Colorado.gov/Tax

Tobacco Distributor's Certificate for Exemption MSA/Non-Participating Manufacturer Brands

Name of Licensed Distributor	
Colorado Account Number	
Pursuant to 1 CCR 201-7 Regulation 39-28-202(5), the Licensed Distributor (Distributor) identified above hereby certifies that said distributor reasonably anticipates that he/she/it will for the twelve consecutive months that follow the month in which the Department receives this certification:	
PLEASE CHECK APPROPRIATE BOX INDICATING THE BASIS FOR EXEMPTION	
Stamp and/or offer for sale in Colorado only those cigarettes, including roll-your-own tobacco products, manufactured by participating manufacturers to the Tobacco Master Settlement Agreement.	
☐ Purchase stamped cigarettes, including roll-your-own tobacco, manufactured by non-participating manufacturers from Colorado licensed distributors.	
Sell at wholesale or retail in Colorado only tobacco products <i>not</i> subject to the Master Settlement Agreement. For example, cigars, pipe tobacco, chew, etc.	
Said distributor further certifies that if, after filing this certificate with the Department, said distributor stamps and/or offers for sale in Colorado cigarettes, including roll-your-own tobacco products, of a nonparticipating manufacturer, he/she/it shall thereafter file reports with the Department as required by Regulation 39-28-202(3). Reports must begin with the month in which such sales occur and continue unless and until such distributor files another certification. The Certified Brands Directory may be accessed at www.Colorado.gov/Tax	
Said distributor further certifies that he/she/it has diligently reviewed his/her/its records and, to the best of the distributor's knowledge and information, represents that this certification is true and accurate. Further, said distributor understands that violation of the department's regulations and statutes may result in the revocation of the distributor's cigarette and/or tobacco products license(s) for a period of two years.	
Name	Title
Signature	Phone Number
E-mail Address (Required)	Fax Number
Distributor is responsible to notify the Department of any changes to the above information. Under C.R.S. § 39-28-303(2)(d) and 1 CCR 210-7 Regulation 39-28-303(2)(C), an email address must be provided to the department for the purposes of the distributor receiving notice of any addition or removal from the Colorado Certified Brands Directory (CBD). Any subsequent change of the email address shall be submitted to the department by email or in writing within five (5) business days after the change of the email address. You can notify the department at the address below, or by email at dor_master_settlement@state.co.us	
(For Official Use Only)	Date
Send original to: Colorado Department of Revenue, Excise Tax Accounting Section, Room 237 P.O. Box 17087, Denver, CO 80217-0087	
Retain a copy for your records.	